

The University of Rhode Island

Fiscal Year 2026

Budget Planning Guidelines

For Department Budget Planning

Prepared by the Office of Financial Strategy and Planning

July 1, 2025

For Internal Use Only

This document contains information intended solely for University of Rhode Island administrative planning purposes.

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Introduction

As we embark on the FY2026 budget allocation process, we extend a warm welcome and share several important updates.

This year represents a pivotal transition toward the full implementation of the new URI Budget Model in FY2027. The model is designed to align our financial resources more closely with the University's strategic goals.

With these changes in mind, it's essential to read through the updated instructions carefully. We've endeavored to anticipate common questions and provide clear guidance. However, it's likely that some questions and concerns regarding budget process changes and the outcomes of each unit's balanced budget initiative ("rebaselining") results may not be fully answered until after the allocation window closes. We acknowledge this as a natural part of implementing comprehensive changes.

We also understand that these changes bring a level of uncertainty. Please know that our team is here to work collaboratively with each of you to help you resolve challenges that arise. Your flexibility and patience are greatly appreciated as we navigate these changes together.

Lastly, please be reminded that FY2026 is a **hold harmless year**, providing a valuable opportunity to further develop and hone the budget model process and weave these new concepts and methods into our budgeting process.

Important Dates

Financial and Personnel data is as of 6.9.2025

Position budgets (including Graduate positions) **are due at 4:30 PM on Wednesday July 16, 2025**. After this deadline, position data will become read-only.

Final budget completion is due by 4:30 PM on Monday July 21, 2025. After this point, the application will also be read-only.

Summary of FY2026 Changes

The FY2026 allocation memo and accompanying data package, shared with college and unit leaders, reflects the outcomes of the recent Balanced Budget Initiative undertaken since March and outlines each department's unrestricted resource envelope in support of ongoing planning efforts.

- Questions about your bottom line should be brought to your unit leader, who may reallocate if needed. Any unresolvable funding issues that remain priorities for the unit should be raised during the FY2027 budget hearings rather than expecting immediate adjustments in FY2026.
- See the example below of how the total bottom line from the Allocation memo could be reallocated:

Example for illustrative purpose

	Allocation memo	Bottom line provided in PBCS	Bottom line as submitted in PBCS
Department 1		\$1,000,000	\$730,000
Department 2		\$1,000,000	\$1,150,000
Department 3		\$1,000,000	\$1,025,000
Department 4		\$1,000,000	\$1,095,000
FY2026 Allocation total from memo	\$4,000,000	\$4,000,000	\$4,000,000

Sent by leadership prior to PBCS opening	Pre-populated in PBCS	Total bottom line can be reallocated at unit's discretion
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- Activity previously supported by fund 106 will be budgeted in fund 100, eliminating the fund 106 trails.

- Dedicated fee activity is now combined with other fund 100 activity, eliminating the trails with fees form.
- College/unit budgets were derived from the URI Budget Model and the spring 2025 balanced budget initiative. As a result, trails do not include PeopleSoft budget activity.
- Fringe benefits and anticipated COLAs are funded in the unit's unrestricted bottom line upfront at allocation. This replaces the previous practice of processing transfers centrally during the year.
 - Fringe budgets were developed by applying pooled rates to the positions that were included in the unit's approved FY2026 allocation. See the planning factors at the end of the guidelines for more detail.
 - Budget adjustments (positive or negative) will be processed during the fiscal year if approved COLA rates differ from the planning values used at allocation.
- Fringe budgets for all non-500 funds will be calculated as a percentage of classified, non-classified, and faculty salaries rather than using individual benefit elections, as the university is moving to a pooled fringe approach. Fringe rates can be found on form 0.1 in PBCS under "Position Rates".
 - Actual expenses will be booked to individual fringe account codes based on employee benefit elections in FY2026. As a result, there will be a disparity between college/unit level fringe budgets and actuals at year-end. Fringe budgets cannot be transferred or reallocated in PBCS or during the fiscal year in fund 100.
- A new expense account for faculty salaries (5206 -> SPNCFAC) will be implemented in FY2026 and is now available for budgeting in PBCS.
- Colleges should not budget in RELEASE for the faculty lines associated with faculty members serving in administrative roles.
- Summer Sessions and Winter J-Term instructional costs will be incorporated into each college's budget, and each college must allocate and plan for these expenses.
- Colleges will use new, budget model-specific account codes and CFS in PBCS to budget for revenue and expenses associated with budget model activity.
- Newly approved positions for FY2026 may not have been created in PeopleSoft and therefore may not be available on the position forms. In those cases, budget them using the To Be Hired form in Reinvestment (for faculty) or Holding (for staff).
 - Areas must process appropriate paperwork to create new positions.

Position Budgeting

Is there still a “vacancy freeze” in effect?

During the spring 2025 balanced budget initiative, the Executive Budget Committee (EBC) performed an exhaustive review of positions supported by the unrestricted budget, the results of which are reflected in each unit’s FY2026 allocation memo. Position budgets in PBCS should very closely mirror these decisions with *minimal changes*.

To the extent there are vacancy savings available after positions have been fully funded, reallocating from salary accounts to operating accounts will be allowed for FY2026 in PBCS and PeopleSoft. Fringe associated with vacant positions cannot be transferred.

The institution’s overall budget includes an assumption that a certain amount of turnover savings will fall to the university’s bottom line. Academic colleges have been assigned an “attrition target” as part of their allocation budget. Although non-college units are not directly assessed an attrition target in FY2026, it is requested that areas be mindful of the overall target that needs to be reached when considering spending plans during FY2026.

Position Forms

- 1.1a or 1.1d - Position Info Input: Includes each position within the unit/department with associated descriptions such as title, hire date, union affiliation, etc. Changes can be made to this form in white cells. Please note any changes by right-clicking in the cell and adding a comment.
 - PY Adj to Contract: Prior year adjustment, additive amount for any agreed upon salary changes. COLA will apply to these adjustments.
 - Other Salary Adj – Changes anticipated after July 1. COLA will not be calculated on these adjustments.
 - Any changes must be saved for fringe and COLA to calculate appropriately.
- 1.2a or 1.2b- Position Salary Input – Calculates the budget for each position based on the anticipated number of filled pay periods and the funding percentage allocated to each CFS. Changes can be made to this form in any white cell.
 - This form reflects FY25 salary distribution. As a result, the budgeted account will reflect where faculty were charged in FY25.
 - For all faculty, you will need to change the budgeted account to the newly created faculty account (5206) by selecting it from the drop down in that cell.

- All faculty and staff positions should be fully funded on this form without regard to anticipated turnover savings, which can be reallocated on non-compensation forms.
 - Fund 100 is the only fund in which Holding, Release, or Reinvestment budgeted accounts can be used for positions.
 - To change the budgeted account to Holding, Release, or Reinvestment, do NOT change the budgeted account from the drop-down menu. Instead, right-click the cell and select “Split Budgeted Account” to add another line for this position. Then select the appropriate budget account: Release, Holding or Reinvestment.
 - This form will include restricted funds too (401, 500, 900). Any positions paid for by restricted funds should be included here, though it will not feed into People Soft.
- 1.3a - To Be Hired Input – Used when a position is not reflected on Forms 1.1 and 1.2 (most likely because it doesn’t exist in PeopleSoft yet).
 - Generally, the budget account is Release, Holding or Reinvestment (these accounts are available for fund 100 only).
 - *Any newly approved faculty and staff positions that do not already exist in PeopleSoft identified in the FY2026 allocation memo should be budgeted 100% as “To Be Hired” (TBH). Faculty positions should be budgeted as TBH under account code **5226-Reinvestment**, while non-faculty positions should be placed in **5228-Holding**. Please be sure you’ve chosen the appropriate Fund on the TBH form before doing so (100 – Reinvestment, 100 – Holding).*
 - The personnel attrition target provided to **colleges only** should be budgeted on the TBH form in one line as a *placeholder* non-classified position, using a negative salary amount in the college’s fund 100 Dean’s CFS (100-xxxx-0000), within the Holding account. Use “Attrition” as the position title. The negative salary and fringe calculated should sum to the total attrition target.
 - It is expected that colleges’ budget returns are balanced after accounting for the negative attrition factor.
- 1.4 - Graduate Assistants (if applicable) – Changes can be made to this form in any white cell.
 - **TAs** and **GAAs** should be budgeted in the column labeled **5252**, as the associated tuition calculated by the budget model will be an assessment to colleges. All others should be budgeted in the column labeled 5253.

- This form automatically budgets *both* stipend and waiver for GRA's. If you need to budget *just* the stipend or waiver portion, budget that amount in ALLOTOP on the non-compensation form and move the budget in PeopleSoft post-allocation.
- In line with Graduate School guidance, GA allocations to colleges in the FY2026 budget will mirror those from their FY25 budget. As a result, the intercollege TA trade system established by the previous TA Task Force remains in effect for Academic Year 2025-2026.
- 1.9a – Review by Position (read-only)
 - To review each position by fund/department/program, name, title, etc. This form pulls in the data entered into each of the prior forms in this section.
- 1.9b – Review by Fund (read-only)
 - To review the positions budgeted by fund. This form pulls in the data entered into each of the prior forms in this section.

Faculty Position Budgeting

- Budgeting Faculty Salary Increases [Promotion/Plan A, ESI, COLA]
 - There is a Faculty Salary Adjustments account (A_5206 Adj) available on the 3.1 Input Form that is for budget purposes only. This will be used for budgeting the planning value provided to each college for the Review, Promotion and Tenure (RPT) salary adjustments, also referred to as Promo/Plan A.
 - Even if faculty salary increases appear finalized, do not make changes to position details for FY2026. Reserve estimated increases for anticipated faculty salary adjustments using the non-compensation form, as outlined above.
 - Promo/Plan A and COLA budget amounts have been distributed to colleges and are reflected in the FY2026 Allocation.
 - Contractual increases (e.g., ESI) not mentioned above reside with the Provost and will be distributed post allocation.
- New Faculty Positions [Authorized in FY2026 per Allocation Memo]
 - Tenure Track, Teaching, and Clinical positions - should be budgeted in 5226-Reinvestment in PBCS with the exception of backfill of the position for filled/hired temporary lecturers.

- Positions that do not have a position number should be budgeted as “To Be Hired” (TBH) under account code 5226-Reinvestment. Please use the following format for the position title on the TBH form:
 - *Title – Department – Note*
 - Example: Assistant Teaching Professor – Physics – Replaces Smith
 - Hiring departments are responsible for completing PAFs for authorized faculty positions without an assigned position number.
 - Once a position number is assigned, the hiring department must submit an RF-1 (Request to Fill) form to initiate the position search and job posting.
 - If a faculty replacement is approved at the same rank and title, colleges do not need to submit a PAF unless there is a change to the home department. An RF-1 will be submitted using the vacated position number.
 - If a faculty replacement is approved to be filled with a lower rank position (Assistant Professor to replace a Full Professor), colleges must submit PAFs to abolish old position and create new position.
- New Faculty [Prior Year Authorized Positions]
 - Previously authorized faculty positions with new hires starting this current year should be budgeted in the appropriate position number using new faculty account code 5206. Incumbent names and salary amount should be added to the Position Info form.
 - Previously authorized positions with an open search that remain vacant should be budgeted in the appropriate position number under 5226 Reinvestment and can be split with Release Time.
- Faculty Release Time
 - Known release time should be budgeted in the Release Time account in PBCS.
 - Areas may reallocate Release Time using the non-compensation form. Ensure the dollars are placed in the appropriate CFS and account on the Personnel forms *by the position cut-off date*.
 - Release Time Adjustments should be done on the Unrestricted Funds Input and not netted on the Position Form.
 - Right-click to add a new account.
 - Select Release Time Adjustment.
 - Subtract the amount being reallocated.

- Faculty on Sabbatical
 - Sabbatical vacancies are considered Release Time, not Holding. When reallocating Release Time funds on the input forms be sure to add the associated “adjustment” account (i.e. – Release Time – Adjustments).
 - If faculty will be on a full-year sabbatical during FY2026, the position should be split ... 50% charged to 5206 and 50% charged to Release Time.
 - *Reminder: faculty returning from full-year sabbatical will need to have the Position Input page updated to reinstate them to full salary.*
- Faculty in Administrative Roles ****Updated for FY2026****
 - Faculty members promoted to an administrative role should be budgeted solely under their administrative position.
 - The faculty position they vacate **must not be budgeted**.
 - *Examples: Faculty appointed to an Assoc Dean position within their same college; Faculty appointed to an administrative position outside of their tenured college.*
 - Questions about this updated guidance should be directed to the Office of the Provost.
- Faculty Positions Vacated Post Allocation
 - When a **faculty position** becomes vacant after the annual Allocation process has concluded or anytime during the budget year, the associated unused salary funds should be transferred to 5226 Reinvestment.
 - In the event the college seeks to backfill a position, documented approval from the Provost is required. This ensures alignment with institutional goals and financial planning.
 - For all off-cycle requests, please reach out to Matt Bodah (Provost Office), and copy Meredith Silvia (FSP) to ensure proper tracking and review.

Funding Salary Split Across CFS

- If a position is partially funded by sources outside the Allocation process (e.g., Funds 401, 500, 900), ensure those portions are appropriately captured to fully budget the position. Note that these funds will not be integrated into PeopleSoft.
- If a unit must include a brand-new split to a department to which it does not have access (i.e. another College/Unit), email the financial-strategy-planning-group@uri.edu to affect the split.

New Positions (that do not exist in PeopleSoft)

- Form 1.3a, “To Be Hired”, is to be used in the event you need to budget a position that does not exist on Personnel Input Forms 1.1a or 1.2a.
 - For example, if only a Cooks Helper is reflected on Forms 1.1a and/or 1.2a and you want to fill a Cooks Helper II (and paperwork is in process to create the position on PSHR), you would leave the Cooks Helper blank on Forms 1.1a, 1.2a with a note to see To Be Hired for Cooks Helper II.
 - Positions that do not have a position number should be budgeted as “To Be Hired” (TBH) under account code 5226-Reinvestment (for faculty) or 5228-Holding (for staff). Please use the following format for the position title on the TBH form:
 - *Title – Department – Note*
 - Example: Director – Library – Replaces Jones
- The To Be Hired Form is **NOT** used for...
 - Budgeting vacant positions that already exist in PeopleSoft
 - Positions moving from one unit to another
 - Brand new salary splits to existing positions

Graduate Assistants and Internal Payroll

- Graduate Assistants should be budgeted on Form 1.4.
- Since the GAU contract was under negotiation during the budget development window, an increase of 5% was applied to grad stipend rates, meant to cover the anticipated aggregate increase in stipends and aid from FY25 to FY26. An equivalent amount has been added to units’ FY2026 budgets.
 - The contract reflects an increase of 3.5% to stipends and a 5% increase in the fee waiver for FY2026, which amounts to slightly less than the amount added to units’ FY2026 budgets. See the increase included in allocation budgets attached rate sheet for details.
- Colleges are responsible for budgeting all internal-payroll instructional expenses for Summer Sessions and J-Term and can leverage the Business Manager Viewer provided by the Summer/J-Term Office to review historical courses and cost data to inform their budget projections.
- Ensure all Internal Payroll employees committed beyond July 1, are budgeted on the input forms. A report is available in PeopleSoft HR with this detail - URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.
- Departments should use the “fringe adjustment” account on the non-compensation form to allocate fringe budgets for other internal payroll not budgeted on Form 1.4,

including student help. Units can refer to the internal payroll report referenced above for details on fringe charged to various internal payroll account codes.

General Reminders

- Salary Information
 - Bi-weekly salary distribution in PBCS mimics the payroll master. If you have a question on distribution in your area, check the Payroll Master. If there was a distribution at any point in the fiscal year on the payroll master, it would be brought into PBCS (even if it is an error). If the position does not need to be budgeted, no action needs to be taken on Form 1.2.
 - Paymaster is available in PeopleSoft HR (Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV"). If you need access, please contact Diana MacDonald.
 - In general, all position FTE's on the HR system should reflect the salary distribution of the position.
 - For employees on a reduced work schedule, the current salary is already reflected at the reduced rate. DO NOT further reduce the salary. If an employee is returning to full time, increase the base salary accordingly.
- The Position Rates card reflects COLA and fringe planning values for faculty, non-classified and classified staff for the current year.
- If you find any incorrect information relating to a position or employee, please contact Diana MacDonald.
- If a non-classified or classified staff position has been vacant and unfunded for at least three years, please initiate a Position Action Form to abolish the position. If you do not initiate the Position Action Form, the Financial Strategy & Planning (FSP) office will inactivate the positions. This will allow for a more accurate summary of positions.
- Ensure that all positions expected to be charged to your unit during the budget year are fully budgeted.

Non-Compensation

Unrestricted Funds Forms

- 3.0 Trails Review –
 - College trails reflect budget model results, which include balanced budget results as well as COLA and fringe planning values.
 - Non-college trails reference balanced budget initiative results along with estimated COLA and fringe values.

- 3.1 Unrestricted Funds Input – To budget expenses for unrestricted funds. Entries can be made in any white cells. Make sure your point of view (POV) is at the lowest setting, generally meaning a specific CFS (filter for fund, department and review each program one-by-one).
 - Unrestricted Funds Input reflects your total bottom line for the college when you have your POV set at the highest level (i.e. at Fund 100, College/Unit which includes all departments, All Programs) and follows the amount for Current Year Baseline on Form 3.0 Trails Review.
- 3.2 Unrestricted Review Form – Read-only view, designed with flexibility to review all inputs for accuracy.
- 3.2a College Unrestricted Review Form – Read-only view, available to degree-granting colleges only. Reflects total unrestricted budget, inclusive of budget model revenue and expense.

Budget Model Activity in PBCS and PeopleSoft (Colleges Only)

- Budget model outputs for revenues and expenses will be reflected in Form 3.2a in colleges' budget model only CFS. These will be pre-populated in the Dean's department using program code 9000 (new program code created specifically for tracking budget model activity).
- Journal entries to account for actual activity will be initialized by FSP and processed by the Controller during the year. No budget transfers are permitted into or out of the budget model CFS.
- Detailed information about the new budget model accounts and CFS is available at the end of this document.
- Non-college budgets will not include direct budget model activity.

General Reminders

- Comments are encouraged and may be added by right-clicking in a cell.
- Biweekly and Grad payroll and fringe (including TBH) will be brought into Form 3.1 as read-only. Any adjustments to these accounts should be made on the forms that feed into these (1.1, 1.2, 1.3, etc.)
- To add a new account – Right-click, lookup the account you'd like to add and select "Launch".

- Budget transfers will continue to be processed monthly by FSP. It is the unit's responsibility to ensure that personnel and operating accounts are funded appropriately at allocation and throughout the fiscal year.

Reallocating Holding from Personnel

On the Non-Compensation forms, staff vacancy savings can be reallocated from Holding to allow units to access the available funds to cover other expenses.

1. Right-click to add a new account.
2. Select Holding Adjustment.
3. Subtract the amount being reallocated.

Bottom-line

- At the bottom of Form 3.1, at the highest point of view for one fund (ex. Fund 100, college-wide), the row labeled "All programs" will show the CY Baseline and the allocation budget (based on your inputs). These numbers should match, unless a unit is reallocating from one bottom line to another.
- Form 3.2 is a review (read-only) form that allows non-colleges to view a particular program.
- Form 3.2a is a review (read-only) form available to colleges that provides a summary of budget inputs, budget model revenue and expense budgets.
- Note: The total Fund 100 allocation also includes any fee-based budgets and activity previously reflected in fund 106.

Legislative Mandates & Designated Appropriations (Fund 103 and 104)

- Please plan to spend ALL funds during the fiscal year. Unspent funds related to legislative mandates might not be carried forward and may have to be returned to the state at the end of the fiscal year.

Restricted Funds

Forms

- Non-Dining auxiliary/enterprise fee revenue
 - To be budgeted under "Tuition and Fees", "Auxiliaries and Enterprises" (Form 2.2)
- Meal Plans.
 - To be budgeted under "Tuition and Fees", "Dining Fees" (Form 2.3).

- 3.5 Other Funds Input Form - To budget both revenue and expenses. Entries can be made in any white cells. Make sure your point of view is at the lowest setting, generally meaning a specific CFS (filter for fund, department and review each program one-by-one).
- 3.6 All Other Forms Review Form – Read-only view to review all inputs with a greater flexibility. Allows you to see the grand total revenue and expenditures.

FY2026 Impact of Pooled Fringe on Restricted Funds

- Although fringe will be budgeted using an overall pooled rate, actuals will continue to be charged according to employees' specific benefit categories. This may result in budget vs. actual variances that differ sufficiently enough for your particular unit depending on your complement of positions. As such, units with non-fund 100 budgets should monitor their fringe expenses and adjust budgets as needed to align with actual activity.
 - This issue is specific to FY2026. As the university transitions fully to a pooled fringe model, it's expected that fringe actuals will also be reflected at the pooled rate in units' budgets starting in FY2027.
 - In PBCS, the "fringe adjustment" account can be added on the non-compensation form to modify the fringe budget calculated on the position forms if needed. Refer to the PBCS reference guide for information on adding a new expense account. Justification should be added via a comment in the cell if the fringe adjustment account is used.

Auxiliaries & Enterprises

- Auxiliary/Enterprise data (exclusive of enrollment or rates) such as Debt Service, Utilities, Interest Income, etc., can be found on Form 3.5 Other Funds Input form in the RFI Column. Please budget at least this amount for your return.
- Student Fees reflect the latest rates approved by the Board.
- Enrollment provided is based on the latest projections.

Funds 101, 105, 115, 126, 400

- Revenue budgets must equal expense budgets not only at the fund level, but also by chartfield string. Be sure to include notes and/or supporting documentation for any significant changes to revenue projections.
- Provide the best possible revenue estimate for the Allocation. It is important to provide the most accurate projection as possible and not over or underestimate revenue purposely.

- Use of fund balance should not be budgeted at this time. In late summer, once the Controller completes the first close, fund balance budgets will be loaded to PeopleSoft.
 - If there is a chartfield string that will no longer be generating revenue and only fund balance remains, no action is required for this chartfield string.
 - Fund balance should be reserved for one-time expenses and should not be used to support routine, day-to-day operating costs.
- Service Centers must follow the Service Center guidelines when projecting revenue. Projections must be based on current approved rates, not proposed rates.

Fund 110: Facilities and Administrative Cost Recovery (F&A) Revenue

- The University's Facilities and Administrative (F&A) Cost revenue projection is informed by input from the unit, the Controller's Office, and the Office of Research and Economic Development.
- Non-college fund 110 activity will be budgeted in fund 100 effective in FY2026. The only exceptions to this are Research and Economic Development and Sponsored Cost Accounting.
- For FY2026, 50% of colleges' estimated fund 110 margins will serve as a contribution to Fund 100. This amount is provided to colleges in the RFI column on Form 3.5 and should be budgeted as shown below to provide for this transfer of funds, which will be facilitated by FSP and the Controller's Office during FY2026:
 - Revenue: 4234-100-xxxx-0000 (xxxx = dean's department)
 - Expense: CONTRIB-110-xxxx-0000 (xxxx = dean's department)
 - **Please note:** Fund 100 contribution revenue is pre-populated by FSP in the FY26 Allocation column; the Fund 110 expense will need to be budgeted by colleges directly in the FY26 Allocation column
- Also pre-populated in the RFI Column on Form 3.5 in the Dean's department are the following fund 110 budget model results *for colleges*: F&A revenue totals, subvention revenue (where applicable), Research Support cost pool proportional assessments, and a lump-sum amount in "ALLOTOP" representing the difference between total revenue and the sum of any pre-populated expense amounts.
 - The lump-sum amount in "ALLOTOP" total is the aggregate amount available for budgeting colleges' direct expenses in fund 110 and may be spread across various accounts and CFS.
- Non-college units receiving fund 110 budgets will see a lump-sum amount pre-populated in "ALLOTOP" in the RFI Column equivalent to the total amount that was communicated for fund 110 in the FY2026 Allocation data package.

- Fund 110 expense amounts pre-populated in the RFI column are provided for informational purposes only and must be appropriately budgeted in the FY2026 Allocation column on Form 3.5.
- Other uses of fund balance should not be budgeted at this time.

General Reminders

- All revenue should have budgeted expenditures equal to the revenue amount. The row labeled “Statement of Revenue & Expenses” should total zero.
- Any position budgeted in the position forms (biweekly and grads) will be pulled into the Other Funds Input Form 3.5.
 - Do not change Payroll, Fringe or Grad Aid on the input forms. Any adjustments to these accounts should be made on the forms that feed into these (1.1, 1.2, 1.3, etc.)
- Revenue/Fee dollars and designated budgets may not be moved in or out of the designated CFS, including but not limited to the following: Course Fee, Technology Fee, Revenue Shares, etc.
- Colleges’ course fee expense budgets (program 2000) should match the revenue amounts shown on Form 3.2a.
- The following query in PeopleSoft HR will provide the course fee detail by subject: U_SSF_KELLY_LAB_DETAIL.
 - If you know that a course fee is being reduced or removed, spending plans should be adjusted accordingly.

Budget Completion

- 3.7 Total Funds Review – Read-only view. Displays all accounts, funds and budgets.
- 3.8 Budget Completion - Select “Complete” and clicking “Save” next to the highest level.

General Reminders

- If you discover that actual data has been posted to your unit in error, coordinate with the alternate unit and the Controller’s Office to make corrections prior to year-end and include a note in PBCS. If year-end deadlines have already passed, be sure to document the issue in PBCS and follow up promptly with the appropriate contacts to support timely resolution.

- If you are splitting a major purchase with another College, Unit or Fund, the share of expenses should be charged to each entity, so the department that is receiving the services or item is charged. Do not move the budget to another College/Division to share expenses. The only exceptions are Provost and Research & Economic Development transfers.
- It is expected that the Allocation budgets input in PBCS reflect all filled and committed personnel, operating, capital and student aid costs for the full 12 months of the fiscal year. You are responsible for verifying and ensuring that these items are fully funded in the correct chartfield strings and account codes.
- Include notes and comments in the appropriate cells as much as possible to explain significant changes.
- If you have specific questions after consulting the training materials on the PBCS site, send screenshots with the intersection (CFS), form number, etc. to financial-strategy-planning-group@uri.edu
- Please ensure all necessary paperwork, forms, etc. for approved new items are emailed after all of your data is entered. This includes any new chartfield strings used in PBCS.

Key Terms

- **AFB**
 - All Funds Budget
- **Holding**
 - Staff positions within the allocated budget that are vacant at the time of the PBCS budget creation (generally in the summer). The holding designation keeps the position funding within the college/entity's budget. After allocation, entities are generally allowed to transfer any vacancy savings to the operating budget.
- **PBCS**
 - Planning and Budgeting Cloud Service.
- **Reinvestment**
 - For FY2026, Reinvestment will encompass all financial planning and allocation for vacant faculty positions. This includes approvals from the FY2026 balanced budget initiative, as well as prior year allocations of faculty. Generally, after allocation, these funds can be moved to operating to fund costs associated with hiring for the position and any increased operating costs due to the vacancy (e.g. Per Course Instruction).

- **Release Time**
 - Temporary reassignment or vacancy. For faculty, refers to time relieved from duties due to grant-funded work or sabbatical. For staff, refers to a position temporarily unfilled due to leave or reallocation. Associated funds may be used to cover operational costs, such as per course instruction.
- **Restricted Funds**
 - In PBCS for FY2026 allocation, funds 101, 105, 125, 126, 110, 115, 400, 4xx RICAP, Auxiliaries and Enterprises are defined as restricted. Revenue sources include student housing, state capital appropriations, and F&A revenue. This definition is likely to be revisited in a future budget model implementation phase.
- **RF-1**
 - When positions are filled after the beginning of the fiscal or academic year, the Dean's/Director's authorization of the RF-1 form indicates that the unit is fiscally responsible for fully funding the annual filled position plus fringe in the next fiscal year from within their existing budget.
- **Unrestricted Funds**
 - In PBCS for FY2026 allocation, funds 100, 102, 103, and 104 are defined as unrestricted. Revenue sources include tuition, fees and state appropriations. These sources can be used to fund University operating expenses including personnel. This definition is likely to be revisited in a future budget model implementation phase.

Additional Resources

List of alpha account codes can be found here: <https://web.uri.edu/fsp/documents/>

Update the Signature Authorization and Responsible Persons on all Chartfield strings to account for new hires and terminations. Forms can be found here:

<https://web.uri.edu/fsp/forms/>

FY2026 Allocation
Budget Planning Factors

Pooled Fringe Rates

Faculty	36.3%
Classified	70.29%
Non-Classified	40.6%

7.65% for internal payroll

COLA Planning Values

ACT	4.0%
L528	4.0%
NURS	4.0%
NUCL	4.0%
MPA	4.0%
AAUP	3.5%
PSA	3.25%
PTAA	3.5%
NUNC	3.0%
NUFA	3.5%
URIP	3.5%

Attrition Assumptions**

0% for filled faculty
50% for newly funded faculty
3% for all other positions

Graduate Rates*

	<u>Stipends</u>	<u>SBA Rate</u>	<u>Fee Waiver</u>	<u>Tuition</u>
Grad Assistant Level 1 AY	\$23,153	14.52%		
Grad Assistant Level 2 AY	\$23,836	14.52%		
Grad Assistant Level 3 AY	\$24,949	14.52%		
Grad Research Assistant Level 1 AY InState	\$23,153	14.52%	\$727	\$16,530
Grad Research Assistant Level 1 AY OutofState	\$23,153	14.52%	\$727	\$32,186
Grad Research Assistant Level 1 AY Regional	\$23,153	14.52%	\$727	\$24,796
Grad Research Assistant Level 2 AY InState	\$23,836	14.52%	\$727	\$16,530
Grad Research Assistant Level 2 AY OutofState	\$23,836	14.52%	\$727	\$32,186
Grad Research Assistant Level 2 AY Regional	\$23,836	14.52%	\$727	\$24,796
Grad Research Assistant Level 3 AY InState	\$24,949	14.52%	\$727	\$16,530
Grad Research Assistant Level 3 AY OutofState	\$24,949	14.52%	\$727	\$32,186
Grad Research Assistant Level 3 AY Regional	\$24,949	14.52%	\$727	\$24,796
Grad Research Assistant Level 1 SUM	\$17,828	7.65%		
Grad Research Assistant Level 2 SUM	\$18,354	7.65%		
Grad Research Assistant Level 3 SUM	\$19,211	7.65%		

Colleges Only

Budget Model Accounts

<u>Revenue</u>	<u>Numeric</u>
Undergrad Tuition Resources	4900
Graduate Tuition Resources	4901
Summer/Winter Tuition Resources	4902
Subvention	4903
Formulaic State Appropriation	4904
<u>Expense</u>	<u>Numeric</u> <u>Alpha</u>
Academic Support Assessment	5950 ACDSPAS
Information Technology Assessment	5951 INFTCAS
Facilities & Public Safety Assessment	5952 FACPBSA
General Administration Assessment	5953 GNADMAS
Research Support Assessment	5954 RESSPAS
UG Institutional Aid Assessment	5955 UGINSAI
Graduate Institutional Aid Assessment	5956 GRDINSA

Budget Model CFS

<u>College</u>	<u>CFS</u>
Central University	100-0000-9000 / 110-0000-9000
CELS	100-2000-9000 / 110-2000-9000
Arts & Sciences	100-2100-9000 / 110-2100-9000
Business	100-2200-9000 / 110-2200-9000
Engineering	100-2300-9000 / 110-2300-9000
Health Sciences	100-2450-9000 / 110-2450-9000
Nursing	100-2500-9000 / 110-2500-9000
Pharmacy	100-2600-9000 / 110-2600-9000
GSO	100-2800-9000 / 110-2800-9000
Education	100-2900-9000 / 110-2900-9000

Budget model activity only
Actuals booked by FSP/Controller
No budget transfers in or out

*Grad 5% COLA on stipends in the rebase packages is meant to cover the final stipend and waiver increases as reflected above.

**Budgeted centrally in colleges; budgeted centrally for non-college areas. Includes fringe.